

Rules of Procedure for the Whistleblower System

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1. Foreword

On 01/01/2023, the Law on Corporate Due Diligence Obligations for the Prevention of Human Rights Violations in Supply Chains (Lieferkettensorgfaltspflichtengesetz, LkSG) came into force.

The law aims to improve the protection of human rights and the environment in the company's business area and along the corporate supply chain. For this purpose, the law stipulates a series of due diligence obligations for the companies concerned.

Among other things, the LkSG requires that companies must have an appropriate whistleblower system, by which both internal (i.e. employees) and external persons (such as suppliers) can contact the company to indicate risks or violations related to human rights and the environment. In addition, companies must publish rules of procedure that describe the procedure for reporting information.

As a family-owned business operating worldwide, for which the company's values and compliance with applicable laws are important, Ensinger would like to be informed not only of human rights and environmental risks and violations, but of any misconduct. We want to learn of risks and violations of any misconduct at an early stage to be able to react appropriately. A whistle-blower system is a supporting tool, via which all information regarding misconduct can be provided.

In the following pages of these Rules of Procedure, we explain to you how reports regarding misconduct can be submitted (see 2.), what the procedure looks like after filing a report (see 3.) and what principles apply to the procedure (see 4.).

The Rules of Procedure for the whistleblower system at Ensinger **apply with immediate effect**. They are reviewed annually and as needed for their effectiveness. If necessary, adjustments to the procedure will be made.

2. Submission of reports

Who can submit reports?

Everyone. Our **whistleblower system is open to everyone**, not just employees of the Ensinger Group. It is irrelevant whether you are affected by the possible violation or have only become aware of it.

What can I report?

You can report any suspicion of an **actual or potential violation** of laws or the Ensinger Code of Conduct, in particular concerning the following topics:

- Bribery, corruption and kickbacks
- Embezzlement, misappropriation and theft
- Antitrust law problems
- Conflicts of Interest
- Suspected money laundering
- Sexual harassment, bodily or physical violence, discrimination
- Violations of human rights, labour and social standards
- Breaches of environmental obligations
- Breaches of data protection and IT security

The report may refer to both Ensinger's misconduct and misconduct along Ensinger's supply chain.

If your report is plausible but does not fall within the area of responsibility of Corporate Compliance, Corporate Compliance will forward your report to the office responsible at Ensinger (e.g. the office responsible for customer complaints).

How can I report information?

There are various reporting channels that you can use to submit reports:

Compliance email address – compliance@ensingerplastics.com

Incoming information and questions are processed by Corporate Compliance. The mailbox is subject to strict, minimum access rights. A report can be made in writing around the clock in German or English 365 days a year (also anonymously). A personal or telephone appointment can be arranged.

Anonymous whistleblower system – <https://ensinger.schindhelm-wbsolution.com>

The web-based whistleblower system “Schindhelm Whistleblowing Solution” is operated as an online platform by Schindhelm Rechtsanwalts-gesellschaft mbH, Osnabrück (“Schindhelm”) which is commissioned by us and is subject to strict, minimum access rights. The system ensures the anonymity of the whistleblower through technical measures. Incoming information is processed by Corporate Compliance. Through the login and chat functions, it is always possible to communicate with Corporate Compliance, including anonymously. A report can be made in different languages 24 hours a day, 365 days a year.

Local Compliance Officers

The Compliance Organisation is available worldwide. There are local Compliance Officers in the Ensinger subsidiaries who are contact persons for information and questions. A report can generally be made in the national language, but at least in English. Information is usually processed locally. Corporate Compliance will be informed if there is any indication of material misconduct.

What information should a report contain?

The report does **not need to be substantiated**. However, the information listed below is **helpful** for processing the report. It serves to facilitate and accelerate processing, but is not a prerequisite for processing.

→ **What happened?**

Specific description of the incident and context

→ **When did the incident occur?**

Date or time period

→ **Where did the incident occur?**

Production hall, department, etc.

→ **Who is affected?**

Name(s) of the injured party, name(s) of the controller

→ **Is there evidence?**

Photos, videos, documents, emails, witnesses, etc.

To facilitate processing, the information should be provided in German or English or alternatively in the respective regional or national language. We also process information that is not in German or English after obtaining a professional translation. We would like to point out that further processing of the information might be slightly delayed in this case.

Is submitting the report free of charge?

Of course, submitting a report is **free of charge**.

3. Procedure after submission of a report

Who is processing my report?

Corporate Compliance is the **central “reporting office”** at Ensinger. It receives all reports – regardless of how they were reported. Corporate Compliance has access to management. Employees of the reporting office are obliged to maintain the

confidentiality of the identities of the persons providing the information and all persons named in the reports. They always act confidentially when processing reports, without being subject to instructions, impartially and independently, and taking into account the principle of a fair procedure.

Will I be notified of the receipt of my report?

Within **seven days from receipt of the information**, the whistleblower will receive confirmation of his/her report unless this is not possible due to anonymity.

Are all reports processed?

Yes. We take **every report** that reaches us **seriously**. The reporting office checks whether the information or the report contains sufficient information to conduct a further clarification of the facts. If the reporting office requires further information, it will contact you as far as possible.

How is the report checked?

In the first step, the reporting office performs a rough check as to whether the report is at all **plausible**, i.e. understandable, possible and comprehensible.

If, after first review, the described facts are legally or factually not possible or not comprehensible, the facts are deemed **not plausible**. In this case, **no further steps** will be initiated to clarify the facts. The whistleblower will be given corresponding feedback unless this is not possible due to anonymity.

If the described facts are classified as **plausible**, then a **further clarification of the facts** follows. The notifying person may be asked for further information if necessary.

If the information is confirmed during the course of the clarification of the facts, appropriate **follow-up measures** will be taken:

Appropriate **preventive measures** are defined if there is a risk of further corresponding misconduct. Preventive measures can include, for example, training or process adjustments.

Remedial measures are defined and implemented to prevent, terminate or minimise the extent of the violation. Remedial actions may include, for example, immediate discontinuation of certain internal company processes or personnel measures.

The whistleblower receives **feedback** on the implemented and planned prevention and/or remedial measures and a justification for these if neither the internal investigation nor the rights of the persons who are the subject of a report or who are named in the report are affected by this.

How long does it take to review my report?

The clarification of the facts is carried out as quickly as possible, taking into account the overall circumstances. **As a rule**, the clarification of the facts takes place **within three months** after confirmation of receipt. The review of a report must not be unnecessarily prolonged. In the event of imminent danger, further steps must be initiated immediately.

The reporting office shall provide the whistleblower with feedback on the result of the clarification of the facts no later than three months after confirmation of receipt, provided that this does not impair internal investigations and the rights of the data subjects. This does not apply if feedback is not possible due to anonymity.

What is documented?

All incoming information and related activities are fully documented. This also applies to implausible reports. The documentation is subject to a strict access and role concept. Access is limited to Corporate Compliance and, if applicable, the Risk & Compliance Committee.

Is the procedure free of charge?

Yes, the procedure is free of charge.

4. Procedural principles

How is the whistleblower protected?

Whistleblowers who report information within the framework of the EU Directive on the Protection of Whistleblowers and/or the national implementation laws are protected against discrimination in accordance with the legal requirements if they had reason to assume at the time of the report that the information they reported is true. Informants who report other compliance-related topics will be granted the same protection by Ensinger. The **whistleblower protection** also applies to persons who support the whistleblower in submitting such a report.

The **contents of the report are treated confidentially** and are generally only available to the persons providing information to the extent necessary.

The **confidentiality of the identity** of whistleblowers, of persons who support the reporting, and of all persons named in the report must be maintained by the persons providing information. The statutory exceptions apply here, for example in the case of intentional or grossly negligent incorrect report or a claim for information from a law enforcement authority. The whistleblower shall be **protected against disadvantages**, in particular against job discrimination, relocation of tasks, refusal of promotion or submission of a negative performance assessment, suspension, termination or similar behaviour towards the whistleblower due to the report. These and other disadvantages are prohibited. The threat or attempt to do such is already prohibited.

Disadvantages of a whistleblower, the prevention of reports or a violation of the promised confidentiality of the identity of whistleblowers are not tolerated and sanctioned. The sanctions depend on the individual case and are proportionate to exclude repetition. If a whistleblower has experienced a disadvantage in the professional context after submitting a report, the person who is accused of the disadvantage must prove that the alleged disadvantage is not related to the report made. Ensinger also grants this protection in accordance with the EU Directive on the Protection of Whistleblowers, if possible, also outside of this Directive for any compliance-relevant reports.

What applies with regard to data protection?

The applicable data protection regulations are always observed; personal data are anonymised or pseudonymised as far as possible.

Visit <https://ensinger.schindhelm-wbsolution.com/data-protection> for further information on data protection.

Does the innocence assumption apply?

Yes. For suspects, this applies until there is evidence to the contrary.